

INTISARI

Penelitian ini bertujuan untuk menilai dan menganalisis bagaimana penggunaan sistem akuntansi pertanggungjawaban mampu berperan dalam menilai kinerja manajemen CV Karunia Abadi. Metode penelitian yang digunakan dalam penulisan skripsi ini adalah metode kualitatif analisis deskriptif.

Dari hasil penelitian, diketahui bahwa struktur organisasi perusahaan telah memenuhi standar konsep akuntansi pertanggungjawaban dimana tugas dan tanggung jawab telah dibagikan pada setiap pusat pertanggungjawaban akan tetapi belum diterapkan kode pusat pertanggungjawaban yang sesuai dengan jenjang organisasi perusahaan. Demikian pula dengan pemisahan biaya terkendali dan tidak terkendali serta kode rekening biaya baik dalam penyusunan anggaran biaya dan laporan pertanggungjawaban. Sistem anggaran perusahaan menggunakan metode *Bottom Up Budgeting*, dimulai dari tingkat manajer paling bawah kemudian diteruskan ke tingkat yang lebih tinggi. Hasil pelaporan yang digunakan sebagai penilaian kinerja perusahaan pada biaya terkendali cukup efisien. Hal ini dapat dibuktikan dari hasil perbandingan anggaran dan realisasi, yaitu realisasi lebih kecil dari anggaran yang ditentukan.

Maka dapat disimpulkan, bahwa penerapan akuntansi pertanggungjawaban untuk menilai kinerja manajemen perusahaan telah diterapkan dengan cukup baik.

Kata Kunci: Akuntansi Pertanggungjawaban, Anggaran, Penilaian Kinerja.

ABSTRACT

This research is meant to measure and to analyze how the implementation of responsibility accounting system in measuring the performance of the management of CV Karunia Abadi. The research method has been carried out by using descriptive analysis qualitative method.

It has been found from the result of this research that the organization structure of the company has met the standard of responsibility accounting system concept in which tasks and responsibility that has been distributed to the responsibility center but the responsibility center code which is suitable with the organization structure of the company has not been implemented yet. In addition, the separation of controllable and uncontrollable cost and the code of cost account, both in the preparation of cost budget and the responsibility statement have not been implemented as well. The budget system of the company has been carried out by using Bottom-up Budgeting method in which it is started from the lowest level of manager to the highest level of manager. The result of the statement which has been used as the performance assessment of the company on controllable cost is quite efficient. It can be proven from the result of budget comparison and realization, i.e. the realization is smaller from the determined budget.

So that it can be concluded that the implementation of responsibility accounting to assess the management performance of the company has been implemented quite well.

Keywords: Responsibility Accounting, Budget, Performance Measurement.